1. Name of applicant.
2. Age, date and place of birth.
3. Caste or religion.
4. Name of parent or guardian.
5. Occupation of parent or guardian and annual income.
6. Address.
7. Technical examinations, if any, passed by the applicant with date of passing.
8. Whether applicant is engaged at present in any profession.
9. The course or courses of training which the candidate wishes to undergo.
10. The profession or industry which the candidate wishes to pursue after completing his training.
11. Whether a certificate has been produced from a person of respectability to show that the candidate is unable to undergo the training without Government aid.
12. Certificate of good conduct from the head of the institution in which the candidate was studying last or from any other respectable person.

M. S. RAMACHANDRA RAO,
Secretary, Board of Industries and Commerce,
'Ringwood,' Highground, Bangalore.

OFFICE OF THE COMPTROLLER, BANGALORE.

To

All Heads of Departments, Drawers of Bills, Disbursing Officers and Treasury Officers.

Circular No. 110/I.T., dated 28th July 1920.

In continuation of this office Circular No. 1960 R. dated 24th June 1920, laying down instructions in regard to the deductions to be made on account of income-tax from salaries the following additional instructions are issued in modification or explanation of those contained in Paras 4, 5, 7 (5) and 12 of the above circular, agreeably to the orders of Government since communicated to this office:—

1. For income-tax purposes, "salary" shall include the undermentioned allowances:—
   1. Acting allowance
   2. Charge allowance } as defined in the Mysore Service Regulations.
   3. Personal allowance
   4. Duty allowance
   5. All local allowances
   6. Allowance for house rent or the value of rent free quarters.
   7. Exchange compensation allowance.
   8. Staff allowances (unless they are given in lieu of travelling allowance).

On Railways.

   9. Mileage allowances to guards (Para 359, State Railway Open Line Code, Vol. II).
   10. Overtime and trip allowance including relieving allowance of Locomotive and Traffic Staff (Paras 364 and 368, State Railway Open Line Code, Vol. II).
   11. Bonuses under Paras 360 and 360 A, State Railway Open Line Code, Vol. II).

2. The following allowances are not taxable under exemptions VI and VIII, Section 8 (2) of the Income-Tax Regulation.
   1. Travelling allowance.
   2. Tentage and horse allowance.

Note.—This is subject to the condition that the officer concerned has provided and actually maintains the camp equipage of his rank in a serviceable condition.

   3. Permanent monthly travelling allowance.
   4. Conveyance allowance.
   5. Any allowance granted to meet specific expenditure such as compensation for dearness of provisions, etc.
   6. Night and day allowances to guards and drivers (Para 359, State Railway Open Line Code, Vol. II)
   7. Water allowance.
   8. Allowance to Station Masters for handling (loading and unloading goods).

Note.—Fees for conducting an examination when the conduct of the examination is not part of the officer's ordinary duties, are not chargeable as salaries, but as income from other sources under Section 11 of the Income-tax Regulation.

3. The deduction from salaries for abatement of tax will be admitted in respect of premia and subscriptions for the following:—

(*a*) Mysore State Life Insurance (Official and Public branches).
(*b*) State Provident Fund.
(*c*) State Railway Provident Fund.
(*d*) Family Pension Fund.
(*e*) Premia paid to any Insurance Company.

It should be noted that in as much as the sums paid to effect an insurance on the officer's own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife or in respect of a provision made for the officers' children (Section 6 (1) of the Regulation), are alone subject to abatement of tax, the amounts so deducted should be classified as under, in the case of bills of Gazetted Officers who draw their salaries in forms Nos. 10 and 10 A:—

Self Rs.....
Wife Rs.....
Children Rs.....

In the case of establishments the drawer of the bill will see that the abatement allowed is in accordance with the foregoing instructions.

4. Receipts and certificates prescribed in Para 7 of this Office Circular of the 24th June, 1920 will be furnished in respect of deductions made on account of premia paid to Private Insurance Companies. Clause (5) of Para 7 of the same circular will be deleted.

5. The form of statement prescribed in Para 12 of the Circular will be amplified as under:—

Name and Rank	Gross amount or salary and allowances drawn	Deductions on account of Insurance, Provident Fund, etc.	Net amount taxable	Tax payable	Tax at 3 pies in the rupee	Tax at 4½ pies in the rupee.	Tax at 6 pies in the rupee	Tax at 9 pies in the rupee	Tax at 1 anna in the rupee
1	2	3	4	5	6	7	8	9	10
		Total ...							
		Number of persons assessed ...							

Two copies of this statement will be prepared, one of which will be attached to the bill and the other sent to the Commissioner of Income Tax.

T. SATYARAJ CHETTY,
Comptroller.